

CERTIFICATE

2021

To the Clerk of Cowley County, State of Kansas

We, the undersigned, officers of

Watershed 38

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the maximum expenditures for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

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Fund	K.S.A.				
General	24-1201a	6	299,000	22,557	1.634
Debt Service	10-113				
Totals	xxxxxxxxxx		299,000	22,557	
Budget Summary		7	Resolution required? Vote publication required?		No
Neighborhood Revitalization Rebate					

Assisted by:

Address:

Email:

Final Assessed Valuation:	County Clerk's Use Only
Cowley County	13,570,949
Butler County	241,689
0	
0	
Total Assessed Valuation	13,812,638
	November 1, 2020 Valuation

Attest:

2020

County Clerk

Governing Body

CPA Summary

Watershed 38
Cowley County

State of Kansas
Special District
2021

Computation to Determine Limit for 2021

		Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$	<u>22,700</u>
2. Debt service levy in 2020 budget	- \$	<u>0</u>
3. Tax levy excluding debt service	\$	<u>22,700</u>

2020 Valuation Information for Valuation Adjustments

4. New improvements for 2020:	+	<u>98,027</u>	
5. Increase in personal property for 2020:			
5a. Personal property 2020	+	<u>489,782</u>	
5b. Personal property 2019	-	<u>690,537</u>	
5c. Increase in personal property (5a minus 5b)	+	<u>0</u>	
			(Use Only if > 0)
6. Valuation of property that has changed in use during 2020:		<u>60,214</u>	
7. Total valuation adjustment (sum of 4, 5c, 6)		<u>158,241</u>	
8. Total estimated valuation July, 1, 2020		<u>13,768,480</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>13,610,239</u>	
10. Factor for increase (7 divided by 9)		<u>0.01163</u>	
11. Amount of increase (10 times 3)	+ \$	<u>264</u>	
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	<u>22,964</u>	
13. Debt service levy in this 2021 budget		<u>0</u>	
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>22,964</u>	
15. Consumer Price Index for all urban consumers for calendar year 2019		<u>0.018</u>	
16. Consumer Price Index adjustment (3 times 15)	\$	<u>409</u>	
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	<u>23,373</u>	

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2020 Budgeted Funds	Tax Levy Amount in 2020 Budget	Allocation for Year 2021			
		MVT	RVT	16/20M Veh	Comm Veh
General	22,700	2,761	83	291	180
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	22,700	2,761	83	291	180

County Treas Motor Vehicle Estimate 2,761

County Treas Recreational Vehicle Estimate 83

County Treas 16/20M Vehicle Estimate 291

County Treas Commercial Vehicle Tax Estimate 180

County Treas Watercraft Tax Estimate 0

MVT Factor 0.12163

RVT Factor 0.00366

16/20M Factor 0.01282

Comm Veh Factor 0.00793

Watercraft Factor 0.00000

Watershed 38
Cowley County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	270,842	273,128	273,128
Receipts:			
Ad Valorem Tax	20,823	22,700	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	513		
Motor Vehicle Tax	2,833	2,793	2,761
Recreational Vehicle Tax	87	89	83
16/20M Vehicle Tax	226	254	291
Commercial Vehicle Tax	158	164	180
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	126		
Does misc. exceed 10% of Total Receipts			
Total Receipts	24,766	26,000	3,315
Resources Available:	295,608	299,128	276,443
Expenditures:			
Operating	22,480	26,000	299,000
Cash Forward (2021 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	22,480	26,000	299,000
Unencumbered Cash Balance Dec 31	273,128	273,128	xxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	66,300	26,000	299,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			299,000
Tax Required			22,557
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			22,557

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2021

The governing body of
Watershed 38
Cowley County

will meet on October 14, 2020 at 10:00 AM at Cowley County Extension Office, 311 E. 9th, Winfield for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at County Clerk's Office, 321 E. 10th Ave, Winfield and will be available at this hearing.

SUPPORTING COUNTIES
Cowley County (home county) Butler County

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	22,480	1.623	26,000	1.635	299,000	22,557	1.638
Debt Service							
Totals	22,480	1.623	26,000	1.635	299,000	22,557	1.638
Less: Transfers	0		0		0		
Net Expenditures	22,480		26,000		299,000		
Total Tax Levied	21,708		22,700		xxxxxxxxxxxxxx		
Assessed Valuation:	13,379,029		13,887,306		13,768,480		

Outstanding Indebtedness,

	2018	2019	2020
Jan 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Denise Middleton